

Exhibit 26

PUTBACK CLAIMS	DISCLOSURES IN PERTINENT PROSPECTUS SUPPLEMENT				SECURITIES FRAUD SUIT ALLEGATIONS	
Commonly Asserted Breaches ¹	GMACM 2006-AR2	GMACM 2006-J1	RALI 2007-QS5	RASC 2006-KS9	FHFA Complaint ²	MassMutual Complaint ³
"Representations relating to compliance with Underwriting Guidelines"	"GMACM's underwriting standards with respect to the mortgage loans generally will conform to those published in GMACM's underwriting guidelines." (P. S-39).	Same disclosure as at left (p. S-33)	"All of the mortgage loans in the mortgage pool were originated in accordance with the underwriting criteria of Residential Funding described under 'The Program' in this prospectus supplement. Residential Funding will review each mortgage loan for compliance with its underwriting standards prior to purchase as described under 'The Trusts—Underwriting Policies—Automated Underwriting' in the prospectus." (P. S-43)	"Prior to assignment to the depositor, Residential Funding Company, LLC reviewed the underwriting standards for the mortgage loans and all of the mortgage loans were in substantial conformity with the standards set forth in Residential Funding Company, LLC's AlterNet Program or are otherwise in conformity with the standards set forth in the description of credit grades set forth in this prospectus supplement." (P. S-56)	"The review of sample data has confirmed, on a statistically significant basis, ... that the Prospectus Supplements contained material misrepresentations with respect to the underwriting standards employed by the originators" (¶ 94)	"As set forth in more detail in paragraphs 43 to 203 above, the public statements of the Sponsor, Depositors, and Underwriters, including in the Offering Materials, were materially false and misleading because, among other things, they misrepresented the underwriting standards applied to the mortgage loans backing the Certificates" (¶ 222)
"Representations relating to compliance with state and federal law"	N/A	N/A	N/A	"Each mortgage loan at the time it was made complied in all material respects with applicable local, state and federal laws, including, but not limited to, all applicable anti-predatory lending laws." (P. S-42)	N/A	N/A

¹ Per Supplemental Declaration of Jeffery A. Lipps dated September 28, 2012, par. 16 (Exhibit F to Debtors' Federal Rule of Civil Procedure 26(A)(2) Expert Disclosures, Docket #1664).

² Complaint dated September 2, 2011, filed in Fed. Housing Finance Agency v. Ally Financial et al. (Sup Ct. NY).

³ Complaint dated February 9, 2011 filed in Mass. Mutual Life Ins. Co. v. Residential Funding Co. et al. (D.Mass.).

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Commonly Asserted Breaches ¹	GMACM 2006-AR2	GMACM 2006-J1	RALI 2007-QS5	RASC 2006-KS9	FHFA Complaint ²	MassMutual Complaint ³
"Representations relating to the accuracy of Loan-to-Value (LTV) or Combined Loan-to-Value (CLTV) information"	Prospectus supplement contains a table showing the LTVs of the pool's mortgage loans by category (p. I-3).	Same as at left (PDF p. 105).	Same as at left (p. I-6).	Same as at left (p. II-26).	"The data review has further revealed that the LTV ratios disclosed in the Prospectus Supplements were materially false and understated, as more specifically set out below." (§ 99)	"As set forth in more detail in paragraphs 43 to 203 above, the public statements of the Sponsor, Depositors, and Underwriters, including in the Offering Materials, were materially false and misleading because, among other things, they ... misrepresented the LTV ... information for the loans ..." (§ 222)
"Representations relating to appraisals or the qualifications of appraisers"	N/A	N/A	N/A	"The adequacy of a mortgaged property as security for repayment of the related mortgage loan generally has been determined by an appraisal in accordance with pre-established appraisal procedure guidelines for appraisals established by or acceptable to the originator. Appraisers were either staff appraisers employed by the originator or independent appraisers selected in accordance with pre-established guidelines established by the originator." (P. S-58)	"These misrepresentations with respect to reported LTV ratios also demonstrate that the representations in the Registration Statements relating to appraisal practices were false, and that the appraisers, in many instances, furnished appraisals that they understood were inaccurate and that they knew bore no reasonable relationship to the actual value of the underlying properties." (§ 104)	"These representations regarding appraisals were material to MassMutual and other investors because they signaled the reliability of the LTV ratios discussed above. MassMutual's forensic review revealed that these representations were false." (§ 77) "These results not only demonstrate that the loan statistics in the Offering Materials were false, but also that the representations relating to appraisal practices were false. Independent appraisers following proper practices would not systematically generate appraisals that deviate so significantly from the true values of the appraised properties." (§ 78)
"Representations relating to the accuracy of Owner/Occupancy information"	Prospectus supplement contains a table showing the occupancy status of the pool's mortgage	Same as at left (PDF p. 106).	Same as at left (p. I-1).	Same as at left (p. II-28).	"The data review has revealed that the owner-occupancy statistics reported in the Prospectus Supplements were materially false and inflated. Indeed, the Prospectus Supplements overreported	"As described more fully in Section VI.B below, the results of MassMutual's loan-level analysis of true owner-occupancy rates on the mortgage loans underlying its

3

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	loans by category (p. I-4).				[sic] the number of underlying properties that were occupied by their owners, and underreported the number of underlying properties held as second homes or investment properties." (¶ 95)	Certificates show that, despite the prospectus representations, a much higher percentage of borrowers did not occupy the mortgaged properties than was represented." (¶ 185)
"Representations relating to the completeness of Loan Files"	N/A	N/A	N/A	N/A	N/A	N/A
"Representations relating to the accuracy of loan information on the Mortgage Loan Schedule or loan tapes provided in connection with the securitization"	Prospectus supplement contains an extensive summary of the Mortgage Loan Schedule (begins at p. I-1).	Same as at left (begins at PDF p. 103).	Same as at left (begins at p. I-1).	Same as at left (begins at p. II-1).	N/A	N/A